

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1st of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

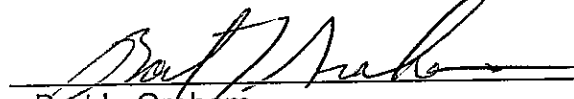
- 560-2-9-.01, entitled "Wine Tasting."
- 560-2-9-.02, entitled "Wine Special Order Shipper."
- 560-2-9-.03, entitled "Records."
- 560-2-9-.04, entitled "Mead or Honey Wine; Manufacture, Distribution, Transportation, Sale."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-2-15.

Sworn to and subscribed before me this 1st day of October, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.01 Wine Tasting - Wine.

(1) A person conducting a Wine tasting shall have a valid Wine license issued by the Department in accordance with 560-2-2-.02.

(2) Any person without a valid Wine license issued by the Department that seeks to conduct a Wine tasting shall file Form ATT-4SP with the Department along with any other appropriate forms as reasonably prescribed by the Commissioner, at least fifteen (15) business days prior to the Wine tasting.

(a) Any nonprofit civic organization that seeks to conduct a Wine tasting and is not licensed by the Department shall also comply with the requirements set forth in O.C.G.A. § 3-9-3;

(b) Any for profit organization that seeks to conduct a Wine tasting and is not licensed by the Department shall also comply with all requirements set forth in O.C.G.A. § 3-6-20.

(3) A Wine tasting shall not be conducted at any location where Distilled Spirits are sold by the Package.

(4) A person who conducts a Wine tasting shall comply with these regulations, the Code, and the laws of the jurisdiction where the Wine tasting is being held.

(5) This permit allows for the sale of Wine to be consumed on the premises where the Wine tasting is conducted as well as Package sales for consumption off-premise.

Authority: O.C.G.A. § 3-2-2, 3-9-3.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.02 Wine Special Order Shipper – Wine.

(1) An applicant for a Wine Special Order Shipping License shall have an approved Federal Basic Permit prior to submitting its application to the Department.

(2) The Wine Special Order Shipping License will allow a Wine manufacturer to ship Wines into Georgia directly to consumers that are:

- (a) "Dessert and Table" Wines as defined by the Act;
- (b) Manufactured by the applicant;
- (c) Registered with the Department prior to shipping;

(d) Unassigned or are Brands already assigned to a Wine Wholesaler.

(3) A licensee acting under this Regulation shall ensure that:

- (a) The shipping package is marked according to the Act;
- (b) That the age of the party ordering the Wine is verified by the appropriate documentation as specified in the Act;

(c) It registers with the state for a sale tax number, and collects and remits all required state and local tax in accordance with the Code and these Regulations;

(d) It files all appropriate forms as prescribed by the Commissioner and state law;

(e) It maintains a copy of all invoices for Wine shipped to Georgia consumers for three (3) years from the date of invoice.

Authority: O.C.G.A. §§ 3-2-2, 3-6-31.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

560-2-9-.03 Records – Wine.

(1) Each Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer shall retain complete and accurate records of all Alcoholic Beverages manufactured, produced, purchased and sold.

(2) The records shall be of a kind in a form prescribed by the Commissioner.

(3) No Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer shall store any record concerning the shipping, invoicing, sale, payment, or storage of Alcoholic Beverages at any other location than which a license has been issued, except upon the written approval of the Commissioner.

(4) A Manufacturer, Shipper, Importer, Broker, Wholesaler, Distributor, Retailer, or Retail Consumption Dealer may be required to appear before the Commissioner to show cause as to why the Shipper's license to ship into or within Georgia should not be revoked or suspended, have or its bond forfeited, or both for failure to comply with this Regulation.

Authority: O.C.G.A. § 3-2-2.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-9
WINE**

**560-2-9-.04 Mead or Honey Wine; Manufacture,
Distribution, Transportation, Sale - Wine.**

(1) A proprietor shall first obtain federal approval of its formula and the process by which the Mead or Honey Wine is manufactured.

(2) The sale, manufacture, transportation, and distribution, of Mead or Honey Wine shall be governed by the same regulations promulgated for Wine as established by the Act, unless specifically stated to the contrary.

Authority O.C.G.A. § 3-2-2.